§ 209-j. Mutual aid programs in counties. The board of supervisors in any county may appropriate and expend such sums as it may deem necessary and proper for the establishment and maintenance of a county mutual aid plan in cases of fire and other emergencies in which the services of firefighters would be used and may prescribe the method of auditing or approving expenditures under any such appropriation. Expenses incurred by any city, town, village or fire district participating in such mutual aid plan shall be a lawful municipal or fire district charge to be paid in the same manner as other like charges.